

Massachusetts Division of Health Care Finance and Policy

**Instructions for Completing the Ambulance and Chair Car Services
Cost Report (2008)**

The following forms are to be completed by the provider and certified by an authorized individual:

General Provider Information

General Service Information

Schedule F – Statistical Information

Schedule C – Employee Information Schedule

Schedule D – Statement of Vehicle Expenses

Schedule E – Statement of Occupancy Expenses

Schedule A – Statement of Revenue

Schedule B – Statement of Expenses

Certification Statement – This information must be completed and signed by either the executive officer or fiscal officer.

The order in which the forms are listed above is the suggested order of completion.

To assist you in completing the cost report the attached material provides general instructions and detailed explanations of the cost centers, allocation bases and the expenses associated with line items on these schedules. Where specific instructions are not provided it is assumed that the forms and the line items are self-explanatory and can be completed through the application of routine accounting practices. Specific questions about these forms should be directed to Kevin R. Flynn (617) 988-3206.

Unless otherwise specified in the instructions for that section, information is to be provided for the **fiscal year ended in 2008**. Please submit a copy of your financial statements for the same time period as the information contained in this report.

Functional Revenue and Cost Centers

Directly assign each expense category to the relevant cost centers whenever possible: administration, advanced life support, basic life support, chair car, and other services. (If you are a chair car only provider, please assign cost to only the fields under chair car.) Those expenses that you cannot assign directly should be allocated. A description of your allocation methodology will be requested if a field audit takes place.

Advanced Life Support (ALS)

Services as defined by the Commonwealth of Massachusetts, Department of Public Health, in 105 CMR 170.502.

Basic Life Support (BLS)

Services as defined by the Commonwealth of Massachusetts, Department of Public Health, in 105 CMR 170.501.

Chair Car

Services as defined by the Commonwealth of Massachusetts, Division of Medical Assistance, in 130 CMR 407.402.

Other Services

All revenue-generating services other than those described above as ALS, BLS, and Chair Car. Information for this category should be reported in the aggregate and need not be differentiated by program or service type.

Getting Started

Access the Division's website at www.mass.gov/dhcfp . Look on the right side of the home page for the box labeled "Online Services." Select "INET login". When you get to the login page enter the user name and password that you have been assigned by the Health Data Operations Group.

From the Options Menu, select "Ambulance and Chair Car Services Cost Report".

Click on "Filing" in the left side navigation pane, and select "New AMBCCCR." Select your company from the drop down box. For subsequent logins to the same report you will select "Existing AMBCCCR" to see previously saved work.

General Provider Information

The company's demographic information will automatically populate the proper fields. If the information is correct, select the "Yes" option to the question "Is above information accurate:" If it is not, you should contact the Division's Help Desk at (800) 609-7232.

Provider Type

Select the type of provider that your company is from the drop down box. **NOTE: once you have made a selection it cannot be changed in this report. If you make a mistake you must start over.**

Contact's extension or Phone

Enter the telephone number or extension of the individual that the Division should contact with questions about the report.

Fax

Enter the telephone number that should be used to send a facsimile to your company.

Email

Enter the e-mail address of the individual that the Division should contact with questions about the report.

Report Contact's Name

Enter the name of the individual that the Division should contact with questions about the report.

EMS Region

Enter the number that corresponds with the EMS region in which your company is located.

Licensure Level

Enter the number that corresponds with your company's licensure level.

Fiscal Year End

Enter the date of the last day in your fiscal year.

General Service Information

I. General Information

1. Organization Type

Provider Type

Select the appropriate provider type from the drop down box.

Profit Type

Select the appropriate profit type from the drop down box.

2. Level of Service

Indicate the lines that are appropriate to your company by selecting "1" from the drop down boxes.

3. Staffing

Select the appropriate type of staffing that your company employs and **INPUT THE NUMBER OF HOURS THAT YOUR COMPANY DEFINES AS A FULL TIME WORK WEEK.**

4. Hours of Operation

For each type of service that your company delivers, enter the number of days per week and hours per day that these services are available.

II. Vehicle Information

Enter the average number of each type of vehicle that your company operated during the year as defined by the Department of Public Health in 105 CMR 170.000.

Schedule F - Statistical Information

A. Mileage

Lines 1 through 3 – Total Mileage:

Report the total mileage traveled by each type of transport or support vehicle.

B. Loaded Mileage

Line 1 – Ambulance Mileage:

Report the loaded mileage for all ambulance transports during the specified accounting year.

Line 2 – Chair Car Mileage:

Report the loaded mileage for all chair car transports (HCPSC code A0425) during the specified accounting year.

Line 3 – All other loaded miles

Report the loaded mileage for all other transports during the specified accounting period.

C. Transport Profile by Type of Service

Lines 1-10 – Report the number of transports made by type of service during the specified accounting year.

Schedule C - Employee Information Schedule

This schedule reports the salaries and full time equivalents (FTE's) for the organization's employees. **Please Note: This schedule is for payroll employees only – costs for any subcontracted services should be reported on Schedule B, Line 9.**

Full Time Equivalents (FTEs):

This column records the number of full time equivalents for each category of employee. One full time equivalent is the number of hours paid for a given time frame divided by the number of hours that the organization uses to define a full time employee. For example, if 40 hours defines a full workweek (as noted in the organization's personnel policies), then 40 paid hours for a given position is 1.00 FTE and 20 hours is 0.5 FTE. To compute the FTE values for the cost report in this example, divide the total annual paid hours (including vacation, sick leave, overtime, etc.) for each category of employee in each cost center by 2080 hours. 2080 is the equivalent of a year's

hours, for a 40-hour workweek. If your organization's workweek is other than 40 hours, the annual divisor will be the number of hours in a full time work week multiplied by 52.

Lines 1-7 - Administrative Staff:

Includes the salary expenses for the services of Executive Officer(s), Fiscal Officer(s) (i.e. the professional management staff of the organization), and all other persons in the administrative area. This section also includes salary expenses for all staff that provide support to the overall functioning of the organization, including administration (e.g. receptionists, billing clerks, dispatcher, records personnel, and maintenance).

Lines 9-11 – EMTs:

Includes salary expenses for Emergency Medical Technicians (EMTs) who meet the function and training requirements of an EMT as required for that certification by the Department of Public Health in 105 CMR 170.00.

Line 12 - Chair Car Drivers-Attendants:

Report the FTEs and salary expenses for employees functioning as chair car drivers and attendants. If a chair car driver or attendant is also an EMT or serves another function within the company, the proportion of time and wages spent as a chair car driver or attendant should be reported here.

Line 13 - Operations/Field Supervisors:

Include the FTEs and salary expenses for employees who function as operations supervisors, shift supervisors, or field supervisors.

Line 14 - Clinical Training/Medical Director:

Include the FTEs and salary expenses for employees engaged in clinical training and clinical oversight of field employees (including quality assurance and improvement activities). Also include any employees who function as medical director to the company. Do not include contracted services, which will be reported on Schedule B, Line 37.

Schedule D - Statement of Vehicle Expenses

This schedule reports the expenses for vehicles used for company business. Directly assign expenses to the appropriate cost center whenever possible. If insufficient detail is maintained to permit direct assignment, report these expenses in Column 7: Expenses Not Directly Allocable. These expenses will then be allocated among the appropriate services using the number of transports from Schedule F.

Line 1 – Leasing Expense:

Expenses incurred for all leased vehicles used for company business.

Line 2 - Vehicle Insurance:

Expenses incurred to maintain liability, theft, and property damage insurance for vehicles used for company business.

Line 3 - Interest Expense:

Interest expense incurred for loans for purchased vehicles used for company business.

Line 4 – Vehicle Depreciation:

The total annual depreciation expense for all purchased vehicles used for company business.

Line 5 - Repairs and Maintenance:

Expenses for the repair, maintenance, and warranty of vehicles. This also includes expense and/or depreciation associated with any repair and maintenance equipment (e.g., lifts, tire machines, computerized equipment). Do not include the salary expense for in-house mechanics, which will be reported on Schedule C.

Line 6 – Gas, Oil and other Vehicle Related Fluids:

Expenses for gasoline, lubricants and other fluids for all vehicles used for company business.

Line 7 – Taxes:

Expenses for all taxes related to vehicles used for company business such as excise and sales taxes.

Line 8 - Vehicle License and Registration:

Expenses for the Registry of Motor Vehicles and for certification and licensure of vehicles and of the ambulance service by the Office of Emergency Medical Services, Massachusetts Department of Public Health.

Line 9 - Tolls

Expenses incurred for tolls for the use of roads, bridges or tunnels for vehicles used for company business.

Line 10 – Tires

Expenses incurred for the replacement of tires for vehicles used for company business.

Line 11 – Cleaning

Expenses incurred for the cleaning of vehicles used for company business.

Line 12 – Lettering/Painting

Expenses incurred for lettering and painting vehicles used for company business.

Line 13 – Towing

Expenses incurred for towing vehicles used for company business.

Line 14 - Other

All other vehicle related expenses that do not pertain to any line items listed above. Please provide a detailed description of any expenses in excess of \$500.

Lines 16, 17, and 18:

Do not manually enter. These amounts will be automatically computed.

Lines 20, 21, 22 and 23:

Do not manually enter. These amounts will be automatically transferred from Schedule F.

Schedule E - Statement of Occupancy Expenses

This schedule reports the expenses for occupancy and repair and maintenance of the organization's offices and/or other places of business. Directly assign expenses to the appropriate cost center whenever possible. If insufficient detail is maintained to permit direct assignment, report these expenses in Column 7, Expenses Not Directly Allocable.

Line 1 – Rent:

The total annual rent expense for all buildings used for company business.

Line 2 – Mortgage Interest:

The interest expense incurred on the mortgages for all buildings used for company business.

Line 3 - Depreciation (Building):

The total annual depreciation expense for all buildings used for company business

Line 4 – Depreciation (Equipment):

The total annual depreciation expense incurred for equipment used for company business that is not reported elsewhere in the report.

Line 5 – Repairs and Maintenance (Building):

Expenses incurred for the general upkeep of facilities, such as plowing during the winter.

Line 6 – Property Tax:

Expenses incurred for property taxes on the organization's places of business.

Line 7 – Insurance (Building and Equipment):

Expenses incurred to maintain insurance for property damage, theft, fire, and general liability on real property and equipment, which is not otherwise reported in the report.

Line 8 – Utilities:

Expenses incurred for water, electricity, and heating expenses. Specialized communications equipment expense should be reported on Schedule B, Line 13.

Line 9 - Donated Space:

Enter the imputed value of any building space that is donated to the organization.

Line 10 – Other:

All other occupancy related expenses that do not pertain to any line items listed above. Please provide a detailed description of any expenses in excess of \$500.

Line 12 – Unallocated Expenses:

Do not manually enter. This amount will be calculated automatically.

Line 13 – Allocation based on square footage:

Do not manually enter. This amount will be automatically calculated.

Line 14 – Directly Allocated Operating Expenses:

Do not manually enter. This amount will be automatically calculated.

Lines 16, 17, 18, 19, and 20 – Square Footage:

Enter the amount of square footage occupied by each cost center.

Schedule A - Statement of Revenue

Total revenue reported on Schedule A should equal the total revenue in the company's financial statements. If the revenues do not match, please attach a statement that reconciles the difference. If two or more items on the financial statements have been combined into one item on Schedule A, detail the items that have been combined. All revenue earned during the specified fiscal year should be listed on this schedule.

Line 1- Self-Pay/Private Pay:

Revenue earned from patients for services rendered that are not sponsored by any governmental or third party entity.

Line 2 - Medicare:

Revenue earned from patients insured by Medicare, Railroad Medicare, or Champus/TRICARE.

Line 3 - Medicaid:

Revenue earned from patients insured by Medicaid (MassHealth or any Medicaid managed care organization).

Line 4 – Commercial Insurance:

Revenue earned from patients insured by any commercial insurance, HMO plan, and other third party payers.

Line 5 - Contracts (PPS, DRG, other):

Revenues earned from facilities (e.g., hospitals or nursing homes) for transport of their patients or residents.

Line 6 - Municipal Subsidy:

Revenue earned by an ambulance service provider from a city or town for the purpose of ensuring that said ambulance service shall provide services to that city or town.

Line 7 – All Other Payers:

Revenue earned from any sources not listed above. Also include any amounts received from another ambulance service for use of your company's services, if they are not included elsewhere.

Lines 9-16 - Unrestricted Grants, Gifts, and Donations:

Cash or in-kind gifts given to a provider without donor restriction as to their use. These funds are considered the property of the provider to be used as it deems appropriate. It is important that only unrestricted funds be listed under this category.

Lines 18-25 Restricted Grants, Gifts, and Donations:

Cash or in-kind gifts that are designated by the donor for paying specified operating costs, or groups of costs, or costs of specific groups of patients. These also include funds that are designated by the donor for specific programs. These amounts should be those recognized as revenue in accordance with the provisions of FASB statement 117. **Attach an explanation or documentation** for each restricted grant, gift or donation. Provide a reconciliation of any differences between amounts listed on the financial statements and amounts reported on the cost report.

Lines 13 and 22 - Donated Services:

Defined as the value of services rendered to the provider by persons who work more than 20 hours per week and who are not paid by the provider. The value of such services should be reported on the basis of the wages and benefits provided to a paid employee who performs the same or similar work or on the fair market rate commensurate with the person's qualifications and the services provided.

Line 27 – Non-operating Income:

Report losses other than bad debt, such as loss on investments, as a negative amount. Attach a list of the item(s) to the cost report hardcopies referencing the schedule and line item.

Schedule B - Statement of Expenses

Line 1 - Administrative Staff Salary/Wages:

Do not manually enter. This amount will be automatically imported from Schedule C, Line. 8.

Line 2 - Direct Service Staff Salary/Wages:

Do not manually enter. This amount will be automatically imported from Schedule C, Line. 15.

Line 4 - Payroll Taxes:

Employer's share of FICA, MUICA, and FUTA (in the case of for-profit contractors) and other payroll taxes paid on behalf of the provider's staff.

Line 5 - Non-Salary Related Benefits:

Life, disability, health and medical insurance, workers compensation insurance, pension and annuity plan contributions, day care, tuition benefits and all other non-salary/wage benefits received by staff as compensation for their personal services.

Line 7 - Total Vehicle Expenses:

Do not manually enter. This amount will be automatically imported from Schedule D, Line 15.

Line 8 - Total Occupancy Expenses:

Do not manually enter. This amount will be automatically imported from Schedule E, Line 15.

Line 9 - Subcontracted Staff:

Expenses for a person or persons who are not payroll employees (reported on Lines 1 and 2) of the ambulance service. These are expenses for individuals or staffing agencies.

Line 10 - Staff Training:

Expenses for formal instruction to meet professional continuing education requirements, to maintain program licensure or to enable direct service staff to acquire and maintain appropriate levels of knowledge, skill, and proficiency for the routine performance of their assigned functions. This line item also includes any certification fees. This amount should include fees paid on behalf of employees, reimbursement of employees for fees paid by them, and the cost of bringing a trainer or consultant on-site to provide training.

The wage/salary cost for company employees who provide training, and the wages paid to company employees for attending training should not be included in this amount; such costs will be reported on Schedule C.

Line 11 - Medicine/Pharmacy:

Expense incurred to purchase medicine and pharmaceuticals for patient use.

Line 12 - Medical Supplies and Equipment:

Expense incurred to purchase medical supplies and equipment for patient use.

Line 13 - Communications Equipment:

Expense incurred for communications equipment used in the operations division of the company. Such equipment may include two-way radios, cellular telephones, pagers, and C-MED equipment. Expenses incurred in the repair or warranty of such equipment should also be reported here.

Line 14 - Laundry, Uniform Expense:

Expenses incurred to furnish uniforms, clean uniforms, launder linens, etc.

Line 15 – Marketing/Development:

Expenses incurred to solicit additional business or expand your services.

Line 16 – Donations

Expenses for contributions to not-for-profit agencies.

Line 17 – Travel/Entertainment

Expenses for business travel and entertainment of clients or potential clients.

Line 18 – Meals

Expenses for meals.

Line 19 – Collection Fees

Expenses incurred for the collection of debts owed to the company. Fees of a collection agency or an attorney should be reported here.

Line 20- Retirement Plan

Report any retirement expense that is not reported on line 5.

Line 21 – Public Relations

Expenses for any activity that promoted the image of the company to the general public or a targeted audience.

Line 22 – Penalties and Late Charges

Expenses for late payment of amounts owed by the company.

Line 23 - Other

Specify any other expenses that can be directly assigned to the relevant cost centers. For example, costs incurred for medical control, medical direction and expenses incurred to subcontract the transportation portion of ALS services.

Line 26 - Office Supplies, Postage, Printing:

Expenses incurred for office supplies and routine office expenses.

Line 27 - Insurance:

Expenses incurred for all insurance not listed on other schedules. This includes, but is not limited to, the expense of maintaining any umbrella and/or professional liability insurance for the company and its employees and directors and officers' liability insurance. Do not include vehicle liability insurance which is reported in Schedule D, Line 2, or building, fire, equipment, or premises liability insurance which is reported on Schedule E, Line 7.

Line 28 - Interest:

Expenses incurred for any interest other than that incurred for vehicle loans, which is reported on Schedule D, Line 3, and mortgage interest which is reported on Schedule E, Line 2.

Line 29 - Computer and Other Equipment:

Expenses incurred to obtain, repair, maintain, and warranty equipment including computer hardware and software, fax machines, photocopiers and telephone systems.

Line 30 - Legal Fees:

Expenses incurred for the legal services of an attorney (not lobbying).

Line 31 - Accounting Fees:

Expenses incurred for audit services of a CPA or other accountant.

Line 32 – Accounting/Bookkeeping

Expenses incurred for keeping routine accounting books and records.

Line 33 – Payroll

Expenses incurred to process payroll records.

Line 34 - Billing Service

Expenses incurred to generate client bills.

Line 35 – Business Planning

Expenses incurred to evaluate current operations or to formulate future growth or expansion of the business.

Line 36 – Lobbying

Expenses incurred to impact proposed legislation.

Line 37 – Medical Director

Expenses incurred for oversight of the paraprofessional activities of the company.

Line 38 – Information Systems

Expenses incurred for electronic systems that provide the company with operational data.

Line 39 - Other Professional Fees:

Expenses incurred for the services of professionals that are not reported elsewhere.

Line 40 – Income Taxes:

Expenses incurred for all federal, state, and local income taxes.

Line 41 - Bad Debt Expense:

Expenses recognized for accounts receivable that are regarded as uncollectible following reasonable collection efforts.

Line 42 - Parent Organization Expense:

Expenses recognized for any assessment, fee or allocation of expense from a parent organization. Please provide a detailed description of the parent organization's individual expenses for any amount greater than \$2,000 that was allocated to the provider.

Line 43 – Dues/Subscriptions

Expenses incurred for memberships in professional organizations and for media products.

Line 44 – Telephone

Expenses incurred for telephone services.

Line 45 – Subcontractors

Expenses incurred to other companies for supplemental or complementary services.

Line 46 - Other:

Specify all other categories of administrative expense. Include, for example, fees for membership in professional associations and other miscellaneous expenses. Please provide a detailed description of any expenses in excess of \$500.

Line 47 – Total General Administrative Expense:

Do not manually enter. This amount will be automatically calculated.

Line 48 – Directly Allocated Expenses:

Do not manually enter. These amounts will be automatically calculated.

Line 49 – General Administrative Expense:

Do not manually enter. This amount will be automatically calculated.

Line 50 – Allocation of Administrative Expense:

Do not manually enter. This amount will be automatically calculated.

Lines 51, 52 and 53:

Do not manually enter. These amounts will be automatically calculated.